

FIRST REGULAR SESSION

# HOUSE BILL NO. 578

## 91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE LUETKENHAUS.

Read 1<sup>st</sup> time January 30, 2001, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

1517L.011

### AN ACT

To amend chapter 190, RSMo, relating to ambulance districts by adding thereto one new section relating to the same subject.

*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Chapter 190, RSMo, is amended by adding thereto one new section, to be known as section 190.063, to read as follows:

**190.063. 1. The governing body of any ambulance district which is created, incorporated and managed pursuant to section 190.001 to 190.090 may impose a sales tax in an amount of up to one-fourth of one percent on all retail sales made in such ambulance district which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525, RSMo. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no sales tax imposed pursuant to the provisions of this section shall be effective unless the governing body of the ambulance district submits to the voters of such ambulance district, at a county or state general, primary or special election, a proposal to authorize the governing body of the ambulance district to impose a tax.**

**2. The ballot of submission shall contain, but need not be limited to, the following language:**

**Shall . . . . . (insert name of district) Ambulance District impose a sales tax of . . . . . (insert rate of tax) for the purpose of providing revenues for the operation of maintaining an ambulance service?**

☐ Yes

☐ No

**If a majority of the votes cast on the proposal by the qualified voters voting thereon are in**

19 favor of the proposal, then the sales tax authorized in this section shall be in effect. If a  
20 majority of the votes cast by the qualified voters voting are opposed to the proposal, then  
21 the governing body of the ambulance district shall not impose the sales tax authorized in  
22 this section unless and until the governing body of such ambulance district resubmits a  
23 proposal to authorize the governing body of the ambulance district to impose the sales tax  
24 authorized by this section and such proposal is approved by a majority of the qualified  
25 voters voting thereon.

26       3. All revenue received by an ambulance district from the tax authorized pursuant  
27 to the provisions of this section shall be deposited in a special trust fund and shall be used  
28 solely for the operation of the ambulance district.

29       4. All sales taxes collected by the director of revenue pursuant to this section on  
30 behalf of any ambulance district, less one percent for cost of collection which shall be  
31 deposited in the state's general revenue fund after payment of premiums for surety bonds  
32 as provided in section 32.087, RSMo, shall be deposited in a special trust fund, which is  
33 hereby created, to be known as the "Ambulance District Sales Tax Trust Fund". The  
34 moneys in the ambulance district sales tax trust fund shall not be deemed to be state funds  
35 and shall not be commingled with any funds of the state. The director of revenue shall  
36 keep accurate records of the amount of money in the trust fund and of the amounts which  
37 were collected in each ambulance district imposing a sales tax pursuant to this section, and  
38 the records shall be open to the inspection of officers of the ambulance district and the  
39 public. Not later than the tenth day of each month, the director of revenue shall distribute  
40 all moneys deposited in the trust fund during the preceding month to the ambulance  
41 district which levied the tax. Such funds shall be deposited with the treasurer of each such  
42 ambulance district, and all expenditures of funds arising from the ambulance district sales  
43 tax trust fund shall be for the operation of the ambulance district and for no other purpose.

44       5. The director of revenue may authorize the state treasurer to make refunds from  
45 the amounts in the trust fund and credited to any ambulance district for erroneous  
46 payments and overpayments made and may redeem dishonored checks and drafts  
47 deposited to the credit of such ambulance districts. If any ambulance district abolishes the  
48 tax, the ambulance district shall notify the director of revenue of the action at least ninety  
49 days prior to the effective date of the repeal and the director of revenue may order  
50 retention in the trust fund, for a period of one year, of two percent of the amount collected  
51 after receipt of such notice to cover possible refunds or overpayment of the tax and to  
52 redeem dishonored checks and drafts deposited to the credit of such accounts. After one  
53 year has elapsed after the effective date of abolition of the tax in such ambulance district,  
54 the director of revenue shall remit the balance in the account to the ambulance district and

55 close the account of that ambulance district. The director of revenue shall notify each  
56 ambulance district of each instance of any amount refunded or any check redeemed from  
57 receipts due the ambulance district. In the event a tax within an ambulance district is  
58 approved pursuant to this section, and such ambulance district is dissolved, if the  
59 boundaries of the ambulance district are identical to that of the city, the tax shall continue  
60 and proceeds shall be distributed to the governing body of the city formerly containing the  
61 ambulance district and the proceeds of the tax shall be used for ambulance services within  
62 such city.

63         6. Except as modified in this section, all provisions of sections 32.085 and 32.087,  
64 RSMo, shall apply to the tax imposed pursuant to this section.